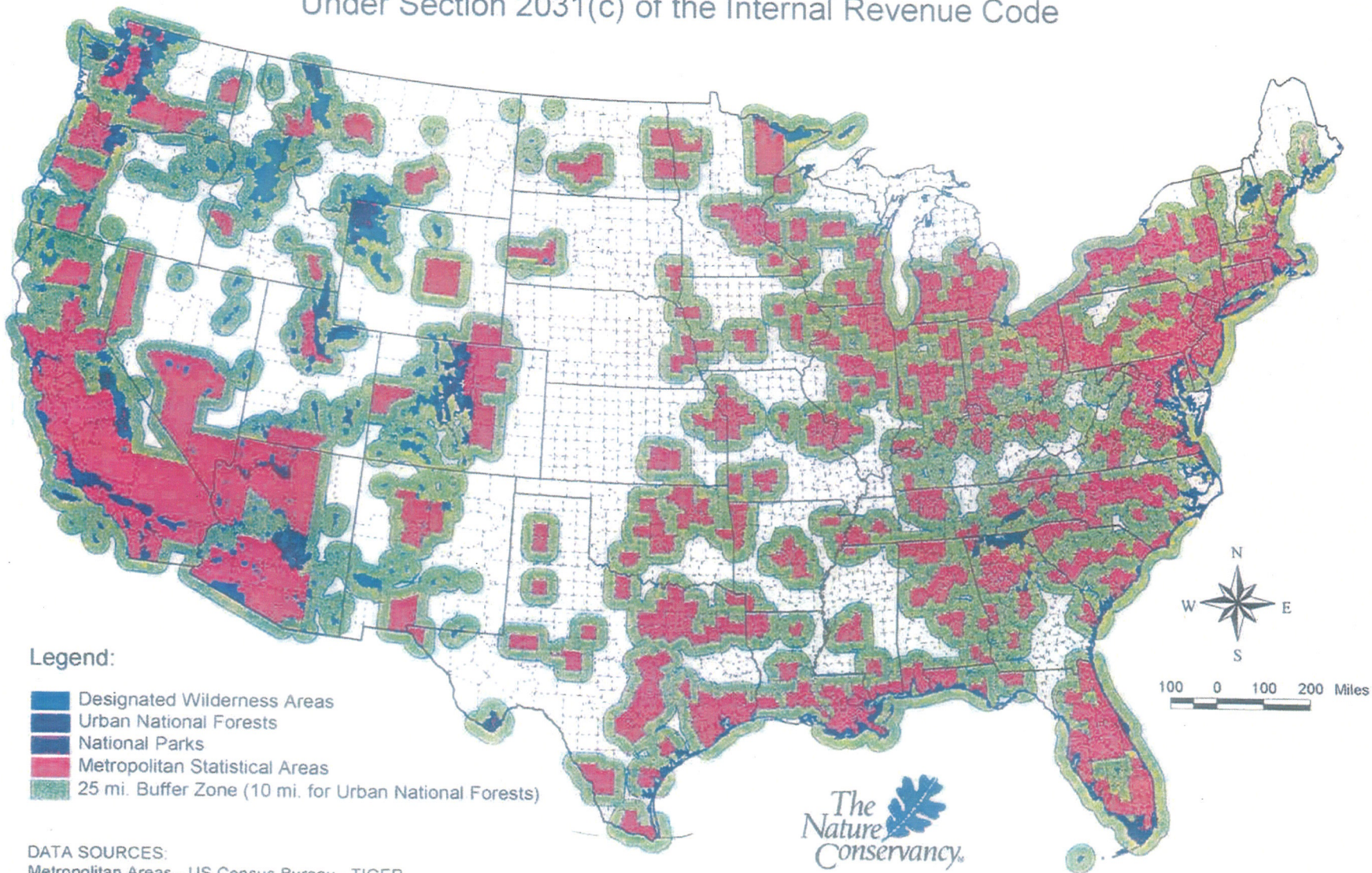


# Land Subject to Estate Tax Benefits for Conservation Easements Under Section 2031(c) of the Internal Revenue Code



## Legend:

- Designated Wilderness Areas
- Urban National Forests
- National Parks
- Metropolitan Statistical Areas
- 25 mi. Buffer Zone (10 mi. for Urban National Forests)

## DATA SOURCES:

Metropolitan Areas - US Census Bureau - TIGER  
National Forests, Parks, & Wilderness Areas - UC Santa Barbara;  
National Park Service  
Political Boundaries - ESRI - ArcUSA

Map produced by TNC Eastern Regional Office GIS 9/21/98.  
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NOTE: This map was prepared for TNC use only and was not derived from, nor does it represent official US government policy or regulation, which has yet to be adopted for this code section. This map is subject to revision based on additional information which may be obtained in the future. Landowners and others are urged to consult with their own legal advisors to determine the applicability of this code section.